

EXHIBIT "C"

GRACE BANKRUPTCY

**"PHASE I" METHODOLOGY ISSUE:
TIME RECORDS FOR DIES AND HILE, L.L.P.,
SPECIAL COUNSEL TO ASBESTOS PROPERTY DAMAGE COMMITTEE**

DATE	ATTORNEY	DESCRIPTION	TIME	
9/29/2005	RCH	Conference with MWD regarding Methodology issues.	2.50	\$ 1,375.00
9/30/2005	RCH	Review transcripts of hearings to clarify issues.	1.20	\$ 660.00
9/30/2005	RCH	Continue review of transcripts of hearings; prepare summaries of such.	3.50	\$ 1,925.00
10/1/2005	RCH	Conference with MWD and DC regarding methodology trial.	1.50	\$ 825.00
10/2/2005	RCH	Conference call with Allyn Danzeisen.	0.25	\$ 137.50
10/2/2005	RCH	Research regarding witness list.	1.75	\$ 962.50
10/2/2005	RCH	Conference call with Allyn Danzeisen regarding witness list.	0.25	\$ 137.50
10/2/2005	RCH	Conference with MWD and DC regarding Methodology issues.	2.30	\$ 1,265.00
10/2/2005	RCH	Conference call with Scott Baena regarding Phase I trial issues.	0.50	\$ 275.00
10/3/2005	RCH	Identify witnesses regarding list, review depositions previously taken in other litigation.	3.50	\$ 1,925.00
10/3/2005	RCH	Continue review and identification of witnesses deposed in prior cases regarding Phase I issues, etc.	4.00	\$ 2,200.00
10/5/2005	MWD	Travel to Miami; review Phase I issues with Committee Counsel Bilzin, Sumberg; preparation and research.	3.50	\$ 2,275.00
10/6/2005	MWD	Continue meeting with Scott Baena, Jay Sakalo and Bilzin attorneys and follow-up.	2.75	\$ 1,787.50
10/9/2005	RCH	Review draft Limited Response of Objections to Methodology trial.	0.50	\$ 275.00
10/9/2005	RCH	Memorandum to Mr. Dies and Don Carona regarding response.	0.25	\$ 137.50
10/10/2005	MWD	Review, research work on draft of "Memorandum of Law of The Official Committee of Asbestos Property Damage Claimants In Opposition to Consideration of the Debtors' Proposed 'Methodology Issue' as Part of the Estimation of Asbestos Property Damage Claims" (the "Methodology Brief").	5.50	\$ 3,575.00
10/10/2005	MWD	Communication with PD expert and consultant regarding methodology issues.	1.25	\$ 812.50
10/10/2005	RCH	Conference with MWD and DC about Phase I issues.	0.50	\$ 275.00
10/10/2005	RCH	Research - Daubert - review articles.	1.25	\$ 687.50
10/10/2005	RCH	Review draft Methodology Brief and discuss with MWD and DC.	2.00	\$ 1,100.00
10/10/2005	RCH	Prepare outline for brief.	1.50	\$ 825.00
10/10/2005	RCH	Conference with MWD and DC regarding response to methodology issues.	1.25	\$ 687.50
10/10/2005	RCH	Research use of air sampling.	6.00	\$ 3,300.00
10/11/2005	MWD	Continue review of draft of Methodology Brief; review EPA Guidance documents, "AHERA", OSHA Regs, "NESHAPS", ASTM D5755, and related scientific articles/data on dust/air sampling regarding friable ACM in buildings.	6.00	\$ 3,900.00
10/11/2005	RCH	Edit draft response to methodology issues.	2.50	\$ 1,375.00
10/11/2005	RCH	Continue revising draft response; conference with MWD and DC regarding legal issues; review cases cited in Baena brief.	4.50	\$ 2,475.00
10/12/2005	MWD	Review evidence from underlying PD cases, evidence involving dust samples: Greenville City Hall, Dayton ISD, Kirbyville ISD, and others for Methodology Brief.	4.50	\$ 2,925.00
10/12/2005	MWD	Continue review articles/cases on dust and air sampling.	2.50	\$ 1,625.00
10/12/2005	MWD	Review published decisions in underlying PD cases and property damage cases.	1.75	\$ 1,137.50
10/12/2005	MWD	Conference with Richard Hile, Don Carona, Scott Baena, Jay Sakalo, and Darci Rock.	1.25	\$ 812.50
10/12/2005	MWD	Revise draft of Methodology Brief and send to Allyn Danzeisen and Scott Baena.	3.50	\$ 2,275.00
10/12/2005	RCH	Conference with MWD and DC regarding review and correct draft of response.	0.75	\$ 412.50

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DATE	ATTORNEY	DESCRIPTION	TIME	
10/12/2005	RCH	Revise and edit response; research regarding sampling protocols.	1.75	\$ 962.50
10/12/2005	RCH	Research regarding Daubert and sampling protocols use of dust samples.	2.00	\$ 1,100.00
10/12/2005	RCH	Review Celotex decision and others regarding sampling protocols and admissibility of evidence.	3.25	\$ 1,787.50
10/13/2005	MWD	Continue review dust sampling underlying cases by various consultants/laboratories; review methodologies for asbestos exposure.	3.25	\$ 2,112.50
10/13/2005	RCH	Memorandum regarding data needed to respond.	0.50	\$ 275.00
10/14/2005	MWD	Telephone conference with Scott Baena and Richard Hile regarding latest draft of Methodology Brief and related issues.	1.25	\$ 812.50
10/14/2005	MWD	Review depositions of various experts from underlying cases relating to methodology issues.	3.50	\$ 2,275.00
10/14/2005	RCH	Conference call with Scott Baena, et al. regarding latest draft of response.	1.00	\$ 550.00
10/14/2005	RCH	Review cases discussing air or dust sampling cases.	2.00	\$ 1,100.00
10/14/2005	RCH	Continue review.	1.70	\$ 935.00
10/14/2005	RCH	Review and edit combined brief.	2.40	\$ 1,320.00
10/15/2005	MWD	Review latest version of Methodology Brief and research related; telephone conference with Scott Baena; send revisions of Methodology Brief to Scott Baena.	5.25	\$ 3,412.50
10/15/2005	RCH	Review, research and edit Baena's revised draft response regarding methodology.	6.00	\$ 3,300.00
10/16/2005	MWD	Continue to review Methodology Brief and exchange revisions with Scott Baena.	4.50	\$ 2,925.00
10/16/2005	MWD	Review and consider potential expert witnesses for Methodology trial.	3.75	\$ 2,437.50
10/16/2005	RCH	Continue review and editing of response; research regarding Daubert.	4.20	\$ 2,310.00
10/16/2005	RCH	Research, review and edit response regarding methodology.	0.80	\$ 440.00
10/17/2005	MWD	Review and revise "final" draft of Methodology Brief; review and e-mail EPA documents and other back up data; final review of cases cited and consider attachments; telephone conference with Scott Baena, Richard Hile, and Don Carona.	9.25	\$ 6,012.50
10/17/2005	RCH	Conference call with Scott Baena regarding changes to brief, et al.	0.40	\$ 220.00
10/17/2005	RCH	Review all deadlines, identify those applicable to Phase I.	0.50	\$ 275.00
10/17/2005	RCH	Review and edit Baena's latest draft of brief.	1.50	\$ 825.00
10/17/2005	RCH	Proposed revisions; review and edit new section regarding history of litigation drafted by MD.	1.80	\$ 990.00
10/18/2005	MWD	Review Debtor's Initial Designation of Witnesses for Phase I, including reports of Morse, Corn, Hughson & Lee.	6.50	\$ 4,225.00
10/18/2005	MWD	Discuss related issues with consulting experts and Scott Baena.	3.25	\$ 2,112.50
10/18/2005	RCH	Continue research and review articles on air sampling.	0.80	\$ 440.00
10/18/2005	RCH	Review and discuss with MD and Scott Baena PD experts "methodology issues".	1.00	\$ 550.00
10/19/2005	MWD	Continue to review Debtor's expert reports and research issues.	1.75	\$ 1,137.50
10/19/2005	MWD	Transmit Debtor expert reports to PD consultants.	N/C	
10/20/2005	MWD	Review Debtors expert reports; telephone conference with PD consultant's regarding Debtor's expert witness reports.	1.75	\$ 1,137.50
10/20/2005	RCH	Research and review cases and studies regarding dust sampling.	1.30	\$ 715.00
10/20/2005	RCH	Research dust sampling - reliability.	1.20	\$ 660.00
10/29/2005	MWD	Review issues regarding Debtors expert reports and telephone conference with PD consultants regarding same.	4.25	\$ 2,762.50
11/1/2005	MWD	Review expert issues regarding methodology; review published data on asbestos dust and air; telephone conference with PD consultants.	3.75	\$ 2,437.50

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DATE	ATTORNEY	DESCRIPTION	TIME	
11/3/2005	MWD	PD Committee telephone conference; reviewed status of scheduling for Phase I and Methodology issues.	1.75	\$ 1,137.50
11/4/2005	MWD	Review depositions of expert witnesses from underlying PD cases.	3.75	\$ 2,437.50
11/7/2005	MWD	Review request for production from underlying PD cases and send selected items to Allyn Danzeisen.	1.50	\$ 975.00
11/8/2005	MWD	Review and prepare exhibits for November 14 Omnibus regarding methodology issues; telephone conference with Allyn Danzeisen and transmit same to Bilzin.	3.50	\$ 2,275.00
11/8/2005	MWD	Review expert reports and prepare for meeting with PD consultants and expert witnesses.	4.50	\$ 2,925.00
11/9/2005	MWD	Telephone conference with PD consultants to review methodology issues and expert reports.	5.50	\$ 3,575.00
11/9/2005	RCH	Conference with PD expert witnesses and consultants regarding dust sampling - Daubert.	4.50	\$ 2,475.00
11/10/2005	MWD	Review transcripts of previous hearings where methodology issues scheduling were discussed and review all previous CMOs.	3.25	\$ 2,112.50
11/11/2005	MWD	Review PD Committee Methodology Brief and Debtor's Response to the PD Committee's Opposition to Consideration of the "Methodology Issue" as Part of the Estimation of Asbestos Property Damage Claims dated October 31, 2005.	3.50	\$ 2,275.00
11/11/2005	MWD	Review Armstrong "Findings of Fact and Conclusions of Law re: Motions of the Debtors and Asbestos Property Damage Committee to Exclude Evidence (2002)" and related transcripts.	1.50	\$ 975.00
11/11/2005	MWD	Review materials on "indirect method" and other analysis methodologies.	2.75	\$ 1,787.50
11/11/2005	MWD	Re-review Debtor's expert reports and articles cited.	2.25	\$ 1,462.50
11/11/2005	MWD	Review relevant case law and outline presentation for November 14 Omnibus hearing.	1.25	\$ 812.50
11/12/2005	MWD	Continue to review and prepare for argument regarding Methodology brief at November 14 Omnibus hearing.	9.25	\$ 6,012.50
11/13/2005	MWD	Review and preparation.	3.50	\$ 2,275.00
11/14/2005	MWD	Preparation; attend November 14 Omnibus in Wilmington, Delaware and argue Methodology Brief.	4.50	\$ 2,925.00
11/18/2005	MWD	Review Transcript of November 14 Omnibus and related Methodology issues.	0.75	\$ 487.50
11/21/2005	MWD	Review transcripts of Armstrong World Industries (Motion to Exclude hearing).	3.25	\$ 2,112.50
11/22/2005	MWD	Review and outline issues on "Methodology" to discuss with PD experts and consultants; review prior testimony of certain experts.	2.25	\$ 1,462.50
11/22/2005	MWD	Telephone conference with PD experts and consultant.		\$ -
11/22/2005	MWD	Review Dr. Hughson's Report and related medical articles and telephone conference with Dr. Anderson.	1.25	\$ 812.50
11/23/2005	MWD	Review medical issues and telephone conference with Dr. Anderson regarding his expert report.	1.50	\$ 975.00
12/4/2005	MWD	Telephone conference with Dr. Longo regarding expert report.	0.50	\$ 325.00
12/4/2005	MWD	Telephone conference with Dr. Anderson regarding expert report.	0.50	\$ 325.00
12/4/2005	MWD	Telephone conference with Dr. Welch regarding expert report.	0.50	\$ 325.00
12/4/2005	MWD	Review related depositions and medical articles.	1.25	\$ 812.50
12/5/2005	MWD	Review medical summaries, articles and related depositions; telephone conference with Dr. Welch.	3.75	\$ 2,437.50

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DATE	ATTORNEY	DESCRIPTION	TIME	
12/6/2005	MWD	Review medical files and summaries; review issues concerning Debtor's expert reports and telephone conference with Scott Baena and medical experts.	4.75	\$ 3,087.50
12/6/2005	MWD	Review issues raised by Dr. Hughson report and related issues; telephone conference with PD experts.	4.25	\$ 2,762.50
12/7/2005	MWD	Continue review issues raised in Debtor's expert reports and telephone conference with PD experts and consultants concerning related issues; review prior depositions and summaries.	9.50	\$ 6,175.00
12/8/2005	MWD	Review and assist in Designation of Fact & Expert Witnesses on Phase I.	0.75	\$ 487.50
12/8/2005	MWD	Continue review issues raised by Debtor's expert reports and multiple telephone conference with PD expert witnesses and consultants; discuss and review outstanding issues and meet deadline for expert reports.	9.00	\$ 5,850.00
12/9/2005	MWD	Receive and review final "as filed" expert reports of Dr. Longo, Wm. Ewing, Dr. Welch and Dr. Anderson; review and address related issues.	3.25	\$ 2,112.50
12/12/2005	MWD	Participate in telephonic hearing with Court.	0.25	\$ 162.50
12/14/2005	MWD	Communicate with Dr. Welch regarding deposition dates.	0.25	\$ 162.50
12/19/2005	MWD	Review status PD CMO and related Methodology issues.	4.75	\$ 3,087.50
12/19/2005	MWD	Attend Omnibus hearing in Pittsburgh, Pennsylvania.	2.25	\$ 1,462.50
12/20/2005	MWD	E-mail and telephone conference with PD experts to advise of postponement of start of discovery for 30 days.	0.75	\$ 487.50
1/9/2006	MWD	E-mail to PD experts regarding Amended Discovery schedule and request for available dates.	0.75	\$ 487.50
1/10/2006	MWD	Review responses regarding available dates from PD experts.	0.50	\$ 325.00
6/23/2006	MWD	Meeting with PD experts and Bilzin firm in Washington, D.C.; review and preparation.	4.25	\$ 2,762.50
7/24/2006	MWD	Attendance at July 24 Omnibus hearing in Wilmington, Delaware and participate in argument and discussion regarding revising PD CMO for Phase I and Phase II; review and preparation.	2.25	\$ 1,462.50
8/7/2006	MWD	Review Grace's proposed CMO and discuss same with Bilzin firm.	1.25	\$ 812.50
8/9/2006	MWD	Conference call with Bilzin regarding CMO and Methodology.	0.50	\$ 325.00
8/14/2006	MWD	Review Grace revised PD CMO and Notice; discuss will Bilzin.	1.50	\$ 975.00
8/16/2006	MWD	Review and discuss "Methodology issues" with PD expert witnesses and consultants.	2.00	\$ 1,300.00
8/18/2006	MWD	Preparation and review of Debtor's proposed CMO's; review case law and transcripts of prior hearings; telephone conference with Bilzin firm.	3.50	\$ 2,275.00
8/19/2006	MWD	Review CMO issues and background; work on related issues.	5.00	\$ 3,250.00
8/20/2006	MWD	Preparation and review of Debtor's proposed CMO's.	2.00	\$ 1,300.00
8/21/2006	MWD	Review, preparation and attend Grace Omnibus hearing in Wilmington, Delaware.	4.25	\$ 2,762.50
8/24/2006	MWD	Work on CMO; multiple telephone conferences with Bilzin.	2.00	\$ 1,300.00
8/25/2006	MWD	Work on CMO; multiple telephone conferences with Bilzin and Debtor.	5.00	\$ 3,250.00
8/28/2006	MWD	Review proposed CMO Methodology and telephone conference with Bilzin.	1.50	\$ 975.00
9/25/2006	MWD	Attend Grace Omnibus hearing in Wilmington, Delaware.	2.00	\$ 1,300.00
				\$ 194,130.00

GRACE BANKRUPTCY**"PHASE I" METHODOLOGY ISSUE:****EXPENSES FOR DIES AND HILE, L.L.P.,****SPECIAL COUNSEL TO ASBESTOS PROPERTY DAMAGE COMMITTEE**

Date	Attorney	Description of Expense	Expense
TRAVEL			
10/5/2005	MWD	Roundtrip full coach (refundable) airfare from Houston to Atlanta to Miami.	\$ 1,202.00
10/5/2005	JDC	Roundtrip full coach (refundable) airfare from Austin to Dallas to Miami.	\$ 767.78
11/12/2005	MWD	Roundtrip full coach (refundable) airfare from Houston to Cleveland to Pittsburgh to Austin.	\$ 1,076.80
11/14/2005	MWD	Roundtrip full coach (refundable) airfare from Pittsburgh to Washington.	\$ 465.20
11/14/2005	MWD	Roundtrip Amtrak from Washington to Wilmington	\$ 108.00
12/18/2005	MWD	Roundtrip full coach (refundable) airfare from Austin to Pittsburgh re: Omnibus Hearing in Delaware.	\$ 1,229.80
6/23/2006	MWD	Roundtrip full coach (refundable) airfare from Austin to Washington National re: preparation, review and meeting with expert witnesses.	\$ 758.20
7/22/2006	MWD	Roundtrip full coach (refundable) airfare from Austin to Baltimore re: Hearing in Delaware on Motion for PD CMO.	\$ 658.60
7/24/2006	MWD	Roundtrip Amtrak from Washington to Wilmington, DE re: Hearing in Delaware on Motion for PD CMO.	\$ 108.00
8/20/2006	MWD	Roundtrip airfare from Austin to Baltimore re: Hearing in Delaware on Motion for PD CMO. (Cannot locate copy of ticket - no charge)	N/C
8/21/2006	MWD	Amtrak from Washington to Wilmington, DE re: Hearing in Delaware on Motion for PD CMO.	\$ 54.00
8/21/2006	MWD	Amtrak from Wilmington to Washington, DE re: Hearing in Delaware on Motion for PD CMO.	\$ 54.00
9/24/2006	MWD	Roundtrip full coach (refundable) airfare from Austin to Philadelphia re: 9/25/06 Omnibus Hearing in Delaware.	\$ 1,234.20
		TRAVEL TOTAL	\$ 7,716.58
LODGING			
10/5/2005	MWD	Lodging at Intercontinental Hotel in Miami	\$ 155.00
10/5/2005	JDC	Lodging at Intercontinental Hotel in Miami	\$ 292.32
11/13/2005	MWD	Lodging at Omni William Penn Hotel in Pittsburgh	\$ 217.28
11/14/2005	MWD	Lodging at Hotel Dupont in Wilmington	\$ 282.16
12/20/2005	MWD	Lodging at Westin Hotel in Pittsburgh	\$ 330.22
9/26/2006	MWD	Lodging at Hotel Dupont in Wilmington, DE re: 9/25/06 Omnibus Hearing. (2 nights)	\$ 481.80
		LODGING TOTAL	\$ 1,758.78
MEALS			
10/5/2005	JDC	Intercontinental Hotel in Miami	\$ 30.58
10/6/2005	JDC	Manchu Wok @ Miami International Airport	\$ 7.88
12/19/2005	MWD	TGI Fridays in Pittsburgh, Pennsylvania	\$ 47.12
9/25/2006	MWD	Hotel Dupont in Wilmington, Delaware	\$ 27.30
9/25/2006	MWD	Hotel Dupont in Wilmington, Delaware	\$ 30.00
		MEALS TOTAL	\$ 142.88
TRANSPORTATION			
10/5/2005	JDC	Taxi from Miami Airport to Hotel	\$ 26.00
11/13/2005	MWD	Taxi from Airport to Hotel in Pittsburgh	\$ 36.00
11/14/2005	MWD	Fare from Philadelphia Airport to Wilmington Hotel Dupont (Estimated cab fare)	\$ 45.00
11/15/2005	MWD	Fare from Wilmington Hotel Dupont to Philadelphia Airport (Estimated cab fare)	\$ 45.00
7/22/2006	MWD	Taxi from Wilmington Train Station to Hotel re: Hearing in Delaware on Motion for PD CMO.	\$ 6.00

GRACE BANKRUPTCY**"PHASE I" METHODOLOGY ISSUE:****EXPENSES FOR DIES AND HILE, L.L.P.,****SPECIAL COUNSEL TO ASBESTOS PROPERTY DAMAGE COMMITTEE**

Date	Attorney	Description of Expense	Expense
7/24/2006	MWD	Taxi from Hotel to Wilmington Train Station re: Hearing in Delaware on Motion for PD CMO (1/2 of \$6.00 Shared)	\$ 3.00
9/25/2006	MWD	Fare from Train to Meeting	\$ 84.70
		TAXI TOTAL	\$ 245.70
PARKING			
10/7/2005	JDC	Parking at airport from 10/5/05 to 10/7/05	\$ 18.00
7/25/2006	MWD	Parking at airport from 7/22/06 to 7/25/06 re: Hearing in Delaware on Motion for PD CMO.	\$ 96.00
		PARKING TOTAL	\$ 114.00
EXPERT AND CONSULTANT'S FEES / EXPENSES			
11/30/2005		Consultant: Consulting regarding Methodology - Invoice dated 11/30/05	\$ 3,000.00
12/14/2005		Expert Witness: Consulting regarding Methodology - Invoice dated 12/14/05	\$ 16,400.00
12/20/2005		Consultant: Consulting regarding Methodology - Invoice dated 12/20/05	\$ 5,329.93
1/1/2006		Expert Witness: Consulting regarding Methodology - Invoice dated 1/1/06	\$ 6,600.00
1/6/2006		Expert Witness: Consulting regarding Methodology - Invoice dated 1/6/06	\$ 2,100.00
1/17/2006		Consultant: Consulting regarding Methodology - Invoice dated 1/17/06	\$ 1,404.85
1/31/2006		Consultant: Consulting regarding Methodology - Invoice dated 1/31/06	\$ 1,650.00
4/30/2006		Consultant: Consulting regarding Methodology - Invoice dated 4/30/06	\$ 3,375.00
6/30/2006		Consultant: Consulting regarding Methodology - Invoice dated 6/30/06	\$ 1,275.00
7/31/2006		Consultant: Consulting regarding Methodology - Invoice dated 7/31/06	\$ 4,200.00
8/21/2006		Consultant: Consulting regarding Methodology - Invoice dated 8/21/06	\$ 190.00
8/31/2006		Consultant: Consulting regarding Methodology - Invoice dated 8/31/06	\$ 11,830.02
9/14/2006		Consultant: Consulting regarding Methodology - Invoice dated 9/14/06	\$ 9,540.17
9/30/2006		Consultant: Consulting regarding Methodology - Invoice dated 9/30/06	\$ 6,600.00
10/6/2006		Expert Witness: Consulting regarding Methodology - Invoice dated 10/6/06	\$ 700.00
10/13/2006		Expert Witness: Consulting regarding Methodology - Invoice dated 10/13/06	\$ 4,637.50
10/19/2006		Consultant: Consulting regarding Methodology - Invoice dated 10/19/06	\$ 15,191.11
10/20/2006		Expert Witness: Consulting regarding Methodology - Invoice dated 10/20/06	\$ 6,988.61
		EXPERT AND CONSULTANT'S FEES / EXPENSES TOTAL	\$ 101,012.19
TOTAL EXPENSES			\$ 110,990.13
RECAP TOTAL:			
	FEES		\$ 194,130.00
	TRAVEL		\$ 7,716.58
	LODGING		\$ 1,758.78
	MEALS		\$ 142.88
	TAXI		\$ 245.70
	PARKING		\$ 114.00
	EXPERT AND CONSULTANT'S FEES / EXPENSES		\$ 101,012.19
REIMBURSEMENT TOTAL			\$ 305,120.13

GRACE BANKRUPTCY

"PHASE I" METHODOLOGY ISSUE:

BILLING RATES FOR DIES AND HILE, L.L.P.,

SPECIAL COUNSEL TO ASBESTOS PROPERTY DAMAGE COMMITTEE

RATES PER HOUR

Martin W. Dies	\$	650.00
Richard C. Hile	\$	550.00